# **ABSTRACT**

Maria Naftalia Ineke / 37150197 / 2019 / Analysis of the Effect of Profitability, Leverage, Liquidity, and Company Size on Going concern Audit Opinion on Mining Companies Listed in Indonesia Stock Exchange in 2013-2017 / Haitami Abubakar, Drs., M.M., M.Ak.

Going concern is an opinion issued by the auditor if the auditor doubts the company can survive or not. Auditors use some information in analyzing to determine what opinions will be issued, such as Profitability, Leverage, Liquidity, and Company Size. In a good audit opinion, the auditor must disclose if the financial statements are in accordance with Financial Accounting Standards (SAK) and there are no material deviations from the presentation of the financial statements. Audit opinion is very important for users of financial statements in determining to invest in the right company.

This research is based on agency theory and signal theory. Agency theory is a theory that shows the relationship between prinsipal and agent, where the agent has the responsibility given by the prinsipal to make it prosperous. Signal theory is a theory that discusses the signals given by managers to investors so that they invest in the company.

The population in this study were 13 companies from 40 mining companies listed on the Stock Exchange in the period 2013-2017 so that the samples obtained were 65. The analysis techniques used in this study were pooling test, descriptive test, and logistic regression test. The data used in this study was obtained from [www.idx.co.id](http://www.idx.co.id)

The pooling results indicate that data can be combined during testing. Based on the result from testing the hypothesis, the results show that the profitability calculated by Return on Assets (ROA) has a negative influence on the acceptance of the going concern audit opinion and the results of leverage calculated by Debt to Asset Ratio (DAR) have a positive influence on the going concern audit opinion. These two variables have the same results as those that were hypothesized first in chapter II. While the liquidity ratio and size of the company does not affect the going concern audit opinion. These two variables do not have the same results with the hypothesis on chapter II. This possibility occurs because it has other factors that influence the auditor in providing a going concern audit opinion.

The conclusion of the results of this study is that profitability has a negative influence on the going concern audit opinion and leverage has a positive influence on the going concern audit opinion, while the liquidity and size of the company does not affect the going concern audit opinion. Suggestions for further research are to be able to add other independent variables, use the latest year, use a sample of other company sectors, and use intervening or moderating variables to expand the research sample.

Keywords :Going Concern Audit Opinion, Profitability, Leverage, Liquidity, Company Size